

Antideficiency Act Reports – Fiscal Year 2017

The United States Government Accountability Office provides this information from reports sent to GAO as required by sections 1351 and 1517(b) of title 31 of the U.S. Code. Please visit the GAO Antideficiency Act violation report website (www.gao.gov/legal/lawresources/antideficiency.html) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violation(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
GAO-ADA-17-01	Army 15-02	Department of the Army (Army)	Operation and Maintenance, Army (OMA)	October 27, 2016	September 25 – 29, 2012	\$93,452,313.60	31 U.S.C. § 1341 (a)(1)(A)	The Army, through the Department of Defense (DOD), reported two violations of the Antideficiency Act (ADA). The Army reported that it improperly obligated funds from its OMA account to develop a new software system when it should have obligated funds from its Research, Development, Test, and Evaluation (RDTE) account. The Army also reported that it reprogrammed amounts that were not legally available for obligation. Section 8076 of the Department of Defense Appropriations Act, 2012, prohibits	The Army reported that it was able to adjust its accounts from OMA to RDTE to correct the improper obligation for the software system. The Army reported that it was unable to correct the second violation. The Army reported that it identified four responsible individuals and determined that these individuals committed the violations without knowing or willful intent to violate the ADA. The Army reported that three of the individuals each received a Memorandum of Counseling, while the fourth individual was not disciplined because he/she is no longer employed by the government. To

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								<p>making funds available for obligation or expenditure through a reprogramming of funds for a new program, project, or activity (PPA) unless DOD determines the PPA must be undertaken immediately in the interest of national security and only after written prior notification to the congressional defense committees. The Army reported that it failed to meet those two statutory requirements.</p>	<p>prevent a recurrence, the Army revised its intra-Army funding process, amended its military interdepartmental purchase request procedures, and increased contract and task order oversight and legal review.</p>
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GAO-ADA-17-02	None Reported	Federal Maritime Commission (FMC)	Salaries and Expenses, FMC	November 1, 2016	FYs 2010 – 2011	\$7,084.10	31 U.S.C. § 1341	The FMC reported an Antideficiency Act violation when it obligated funds in excess of a \$5,000 statutory limit to furnish or redecorate a former chairman's office without providing Congress with advance notice as required by section 711 of the Consolidated Appropriations Act, 2010. GAO issued a related decision, B-327432, June 30, 2016, which concluded that such a violation occurred.	The FMC reported that it updated a Commission Order on personal property to establish a protocol for receiving and processing requests for items or services subject to the statutory limit. Under that order, all such requests are documented in writing and reviewed by the Director of the Office of Management Services, whose office tracks all items or services subject to the limit and maintains a list of expenses incurred by each commissioner that is verified annually by the Office of Budget and Finance. The FMC reported that commissioners are provided an annual assessment of the amount of funds

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									<p>expended that are subject to the relevant statutory limit. Further, the FMC reported that any expenditure that could potentially exceed the statutory limit is reviewed by the Office of the Managing Director and, if necessary, the Office of the General Counsel.</p> <p>The FMC reported that it identified one individual as the responsible party and determined that the individual did not knowingly or willfully commit the violation.</p>
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GAO-ADA-17-03	None Reported	Department of Health and Human Services (HHS)	Indian Health Service (IHS)	December 21, 2016	FY 2015	\$28,416.21	31 U.S.C. § 1341	HHS reported that it violated the Antideficiency Act when it continued to employ an individual as Director of the IHS after that individual's nomination for a second term had been returned twice by the Senate without action. The individual continued to carry out the responsibilities of that position from December 16, 2014 to February 10, 2015, during which time the IHS appropriation was not available to pay the individual's salary in violation of section 749 of the Omnibus Appropriations Act, 2009.	HHS reported that the individual was reassigned until his/her departure from HHS. To prevent future recurrences of this violation, individuals involved in tracking the nomination process and key budget execution staff in each of the components of HHS with Senate-confirmed appointees have been informed of the limitation set forth in section 749. HHS reported that the IHS's system of administrative control of funds has been approved by the Office of Management and Budget, and it is available for review on the IHS website. HHS reported that the error resulted from a lack of knowledge within HHS and that the responsibility

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									cannot be fairly attributed to specific individuals. HHS reported that this violation was not committed willfully and knowingly.
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GAO-ADA-17-04	Army 15-03	Department of the Army (Army)	Operation and Maintenance, Army (OMA) and Other Procurement, Army (OPA)	December 29, 2016	July 2, 2004 – November 6, 2006	\$60,297,261.60	31 U.S.C. § 1341 (a)(1)(A)	The Army, through the Department of Defense (DOD), reported that it violated the Antideficiency Act when it obligated OMA and OPA funds to construct 137 relocatable buildings to support an expanding force structure at the U.S. Army Garrison, Fort Drum, New York. The Army reported that the facilities constructed are not relocatable in nature and, therefore, cannot be construed as personal property items. Instead, the facilities should have been considered as military construction and authorized by Congress and funded with Military Construction, Army (MCA) funds.	<p>The Army reported that three individuals were identified as being responsible for the violations. Two of the individuals are no longer employed by the government, and no disciplinary action was taken against them. The Army did not impose disciplinary action against the third individual due to the passage of more than 10 years and other mitigating factors. The Army concluded that the violations contained no willful or knowing intent on the part of the responsible individuals.</p> <p>The Army reported that to prevent a recurrence of this type of violation, the Army Installation Management Command (IMCOM)</p>

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									<p>now validates and submits requests for relocatable buildings on IMCOM controlled installations, ensures project approval documentation is fully justified, and includes a legal review. The Army reported that IMCOM also developed a management control checklist to be used by installations and property and fiscal officers. The checklist requires that controls be established to prevent costs from exceeding approved funding limits, ensure site approval in accordance with minor construction policy, and determine the appropriate funding source.</p>
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GAO-ADA-17-05	Air Force 12-01	Department of the Air Force (Air Force)	Air Force Operations and Maintenance (O&M)	December 29, 2016	October 31, 2006 – September 30, 2010	\$77,453,605.13	31 U.S.C. § 1517(a)	The Air Force, through the Department of Defense (DOD), reported that it violated the Antideficiency Act (ADA) multiple times when surcharges were collected without legal authority resulting in an augmentation of the O&M account and uncorrectable ADA violations when funds in excess of available amounts were obligated. The Air Force reported that the unauthorized surcharges were collected from customers of the Air Force Enterprise Services (AFES), formerly known as the Commercial Information Technology Product Area Directorate	The Air Force reported that six individuals were found responsible for the violations, but it was determined that that no disciplinary actions would be administered because the responsible individuals were named solely due to their leadership positions as comptrollers. The Air Force further reported that the violations contained no willful or knowing intent on the part of the responsible individuals to violate the ADA. The Air Force also reported that to prevent a recurrence of these type violations, AFES operating costs are funded by direct Air Force O&M appropriations. The Air Force also

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								<p>(CITPAD), on technology transactions from FY 2006 through FY 2010. The Air Force reported that the surcharges were deposited, through the Defense Finance and Accounting Service, into AFES' O&M account, resulting in an augmentation of the account for each of those years. Further, the Air Force reported that as the surcharges exceeded the unobligated balances of the O&M appropriations made to the Electronic Services Center (ESC), the obligation of those amounts resulted in uncorrectable violations of the ADA.</p>	<p>reported that, starting in FY 2011, the Air Force Materiel Command recognized AFES as a directly funded activity and no longer collected surcharges or reimbursements unless properly documented as an Economy Act order.</p>
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GAO-ADA-17-06	None Reported	U.S. Commodity Futures Trading Commission (CFTC)	Expenses, CFTC	January 13, 2017	FYs 1995 – 2015	\$437,949,235.00	31 U.S.C. § 1341 (a); 31 U.S.C. § 1342	The CFTC reported that it violated the Antideficiency Act (ADA) when it incurred obligations for multiple-year contracts to lease real property and accepted voluntary services from FY 1995 through FY 2015 in accordance with GAO's conclusion in B-327242, Feb. 4, 2016. The CFTC reported that it did not record the full amounts of its legal liability due under the leases; instead, the CFTC's practice was to record obligations on a fiscal year basis. The CFTC reported that it did not record the full multi-year obligations or appropriate annual rental payment obligation plus	The CFTC reported that it has taken steps to correct the errors in its recording of obligations for its contracts to lease property that date back to FY 1995 and to prevent errors in recording unauthorized acceptance of voluntary services from occurring again in the future. The CFTC has further taken steps to implement new internal controls and to ensure proper legal and financial oversight of all future leasing matters. The CFTC reported that it signed a memorandum of understanding with the General Services Administration (GSA) in FY 2016 so that it can work with and rely on GSA's expertise in

								<p>termination costs in the year in which the lease documents were signed. The CFTC also reported it accepted voluntary services in violation of the ADA when it failed to provide notification that appropriations were available for its leases to two of its landlords in accordance with the Federal Acquisition Regulation (FAR).</p>	<p>procuring cost-effective workspaces for all of its future space needs. In addition, the CFTC provided 32 hours of Federal Appropriations Law training which addresses the proper recording of obligations under the recording statute to all personnel involved in financial management and legal review of leases. The CFTC reported that due to a lack of complete historical records dating back to FY 1995, the CFTC was unable to identify all individuals responsible for these violations, but could identify eight individuals who were involved in executing these transactions. However, the CFTC reported that it determined that none of the eight individuals willingly or knowingly violated the ADA and, therefore, does not believe administrative discipline is appropriate for any of the employees identified.</p>
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GAO-ADA-17-07	None Reported	Department of Homeland Security (DHS)	Office of the Chief Information Officer (OCIO) Treasury Appropriations Fund Symbol (TAFS)	January 18, 2017	August 29, 2013 – September 30, 2013	\$357,663.00	None Reported	DHS reported that it violated the Antideficiency Act (ADA) when its OCIO mistakenly allotted more than the Office of Management and Budget (OMB) had apportioned for the TAFS account resulting in an over-obligation of funds within the account.	DHS reported that one individual was found responsible for the violation. DHS reported that it did not pursue any disciplinary action against the individual involved and that this individual is no longer employed with DHS. DHS reported that it determined that the individual had no knowing or willful intent to violate the ADA. To prevent a recurrence of this type of violation, DHS reported that it is implementing better account management policies, strengthening Office of the Chief Financial Officer account funds procedures, and reconciling apportionment

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									amounts submitted to OMB with DHS's financial records.
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GAO-ADA-17-08	None Reported	Department of Health and Human Services (HHS)	Administration for Children and Families (ACF) 75-13-1536; ACF 75-14-1536	January 18, 2017	September 2013; May 29, 2014	\$100,913.39; \$101,738.00	31 U.S.C. § 1341	HHS reported that it violated the Antideficiency Act (ADA) when it obligated and expended appropriated funds in the amount of \$100,913.39 from its ACF account for an ACF-hosted conference in violation of Section 3003(e) of the Consolidated and Further Continuing Appropriations Act, 2013. Section 3003(e) provides that funds are not available for travel and conference activities that are not in compliance with Office of Management and Budget (OMB) Memorandum M-12-12, May 11, 2012. OMB Memorandum M-12-12 provides	HHS reported that it identified the individual responsible for the violations and determined that the individual unknowingly violated the statutory limitations which had recently been implemented. HHS reported that ACF has substantially increased its oversight of conference planning activities, and staff have been trained to avoid future violations. HHS also reported that ACF will also issue a corrective action letter to the Director of OCS. HHS further reported that its system of

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								<p>that Deputy Secretaries (or their equivalents) are to approve the spending for all proposed new conferences to be sponsored or hosted by the agency (or by other Federal or non-Federal entities) where the net conference expenses by the agency would be in excess of \$100,000. HHS reported that it obligated its appropriation in September 2013 to procure a variety of administrative support services for the Office of Community Services (OCS), including more than \$100,000 to support a Community Economic Development (CED) program conference without obtaining the required prior approval from the Deputy Secretary.</p> <p>HHS reported that an additional ADA violation occurred when it obligated but did not expend appropriated funds in the amount of</p>	<p>administrative control of funds has been approved by OMB.</p>
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								<p>\$101,738.00 in its ACF account for another ACF-hosted conference in violation of section 742(e) of the Consolidated Appropriations Act, 2014, which also provides that prior approval in accordance with OMB Memorandum M-12-12 is required for obligation of funds that exceed \$100,000. HHS reported that ACF executed a modification in May 2014 to the above referenced contract to exercise Option Year 1 to pay for services without obtaining the required prior approval from the Deputy Secretary. HHS reports, however, that no funds were expended because the planned conference was cancelled.</p>	
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GAO-ADA-17-09	Army 16-05	Department of the Army (Army)	Operation and Maintenance, Army (OMA)	January 13, 2017	July 11, 2007 and September 11, 2007	\$997,202.06	31 U.S.C § 1341 (a)(1)(A)	The Army, through the Department of Defense (DOD), reported that it violated the Antideficiency Act (ADA) when it improperly obligated OMA funds to develop the Mobilization Common Operating Picture (MOBCOP) suite of applications instead of using Research, Development, Test, and Evaluation (RDTE) funding. The Army reported that its personnel mistakenly believed that MOBCOP was essentially an upgrade to the existing Army Mobilization Processing System and improperly obligated approximately \$1 million dollars in OMA	The Army identified two individuals responsible for the violations. The Army reported that one of the individuals is no longer employed by the government, so no disciplinary action was taken; the second individual received an oral reprimand from his/her current supervisor. The Army also reported that the violations contained no willful or knowing intent on the part of the responsible individuals. To prevent a recurrence of this ADA violation, the Army reported that the Army G-3/5/7 has modified the program

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								<p>funds. The Army reported that the funds necessary to correct the violation have been cancelled and, consequently, it is an uncorrectable violation.</p>	<p>management review process for all requirements and is separately identifying sustainment activities and those involving system development, enhancements and modernization requiring RDTE funds. The Army reported that the contracting officer representatives are required to provide cost breakout by contract line item numbers and funding types, and to obtain a legal review to confirm the type of appropriation used where deemed necessary.</p>
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GAO-ADA-17-10	None Reported	Department of Veterans Affairs (VA)	Medical Support and Compliance (MS&C)	January 23, 2017	FYs 2013 – 2015	\$9,099,174.72	31 U.S.C. § 1341(a)	VA reported that it violated the Antideficiency Act (ADA) when MS&C funds were improperly used to finance a software pilot project for the Service-Oriented Architecture Research and Development (SOARD) system instead of its Information Technology (IT) Systems account which was the appropriate funding source for the project. VA further reported that its Office of Inspector General determined that VA violated appropriations law and recommended that the VA Under Secretary for Health establish oversight mechanisms, seek	VA reported that one senior official was responsible for the violation. VA reported that it referred this matter to its Office of Accountability Review for a Fact Finding Review, and that office determined that no administrative action was warranted against any current staff. The former senior official is no longer employed by VA. VA also reported that the responsible party had no willful or knowing intent to violate the ADA. VA reported that it recently issued revised policy guidance to clarify what constitutes IT and non-IT

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								the return of all MS&C appropriations used to pay for SOARD, and determine if VA should take administrative action against senior officials involved in SOARD funding decisions.	expenditures, to account for new technologies, and to include definitions from VA's appropriations act for staff to use when obligating funds.
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GAO-ADA-17-11	None Reported	Environmental Protection Agency (EPA)	EPA's Hazardous Substance Superfund	February 22, 2017	FYs 1986, 1989, and 1995	\$463,119.93	31 U.S.C. § 1341 (a)(1)(A)	EPA reported that it violated the Antideficiency Act (ADA) when it entered into agreements to accept state funds for certain Superfund sites in the Hazardous Substance Superfund account and then spent those funds for state-requested work at those sites, which was not within the scope of EPA's authority. EPA reported it obligated funds in excess of the amount available for that purpose because this was beyond the response actions that EPA was statutorily authorized to conduct under the remedy selected pursuant to the Comprehensive Environmental Response, Compensation, and	EPA reported that it identified the responsible officials and determined they had no knowing or willful intent to violate the ADA. EPA reported that it did not impose any disciplinary action against the responsible officials because they left the EPA many years ago. EPA reported that it has taken and will continue to take a number of steps to prevent recurrence of this type of violation including: (1) providing appropriations law training to Superfund program personnel; (2) updating Funds Control Officer and

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								Liability Act (CERCLA).	budget management training to more clearly explain appropriations issues, including statutory limitations on use of funds; (3) revising the agency's manual on Administrative Control of Funds to make clear the limits on accepting funds; (4) issuing guidance to Superfund senior managers on appropriate actions to encourage state cooperation in projects within statutory limitations; (5) sharing guidance with the relevant state association; (6) updating CERCLA Education Center courses to include appropriate cost sharing mechanisms; and (7) including updated trainings at the Superfund Division Director Meeting, the National Association of Remedial Managers Program, the
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									Superfund Cost Recovery Conference, and the On-Scene Coordinator Academy.
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GAO-ADA-17-12	None Reported	Department of Agriculture (USDA)	USDA Working Capital Fund	April 13, 2017	FY 2016	\$794,880.00	31 U.S.C. § 1341	USDA reported that it violated the Antideficiency Act (ADA) when it executed contract modifications which obligated \$794,880.00 for an Information Technology (IT) contract from its Working Capital Fund without the prior written approval by the Chief Information Officer (CIO) as required by section 706 of the Consolidated Appropriations Act, 2016. USDA reported that section 706 prohibits USDA from making obligations for IT projects, contracts, or other agreements over \$25,000 prior to receipt of written approval by the CIO.	USDA reported that the DCFO was the responsible official and that the OCFO determined that there was no willful or knowing intent on the part of the DCFO to violate the ADA. USDA further reported that there was a deficient control in the decision memorandum process to approve IT obligations and expenditures because there was a lack of validation of the required approval by the DCFO. USDA reported that this issue has been addressed through additional training of the DCFO, modification to the approval memorandum

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								<p>USDA reported that four modifications were made in FY 2016 to the Office of the Chief Financial Officer's (OCFO) contract with Dykon Computer Help Center that were approved by the Deputy Chief Financial Officer (DCFO) resulting in obligations for a total of \$794,880.00 which was in excess of the amount permitted without prior written approval from the CIO. USDA reported that since no funds were available for the four unapproved modifications, it violated the ADA.</p>	<p>format, and implementation of an additional compliance review process.</p>
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GAO-ADA-17-13	None Reported	Department of Agriculture (USDA) Farm Service Agency (FSA)	Agriculture Credit Insurance Fund Guaranteed Loan Financing	April 26, 2017	February 25, 2014	\$302,823.57	31 U.S.C. § 1517 (a)	USDA FSA reported that it violated the Antideficiency Act (ADA) when it exceeded obligations in a single line item within an apportionment. USDA reported that the apportionment identified legal limits that restricted how much it could obligate, and for which projects, programs, and activities it could obligate. USDA reported that there was an apportionment category line item that restricted to \$1 million the total amount FSA could obligate for the purpose of "Purchase of Guaranteed Loans/Interest on Loans from Investors."	USDA reported that it identified the responsible official and determined that he/she had no knowing or willful intent to violate the ADA; therefore, no administrative discipline was taken. USDA reported that the internal control weaknesses that contributed to the violation have been sufficiently addressed to prevent its recurrence. USDA further reported that new process codes and workflows for guaranteed purchases have been added to the standard operating procedures and have been communicated to

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								<p>USDA reported that in FY 2014 FSA obligated \$1,302,823.57 in order to purchase guaranteed loans from investors, thus exceeding the \$1 million apportionment and violating the ADA. USDA reported that a subsequent apportionment that provided sufficient funding for this specific line item was submitted and approved the following month. USDA reported that the violation was a result of internal control weaknesses, and standard operating procedures were not followed.</p>	<p>staff. The new process codes send the purchase of guaranteed loans transactions to the funds control staff for funding approval prior to obligation. USDA also reported that, as a second check, FSA staff also verifies that funding has been approved prior to payment. USDA reported that there is an Information Technology project underway to automate the funding verification process.</p>
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Antideficiency Act Reports – Fiscal Year 2017

The United States Government Accountability Office provides this information from reports sent to GAO as required by sections 1351 and 1517(b) of title 31 of the U.S. Code. Please visit the GAO Antideficiency Act violation report website (www.gao.gov/legal/lawresources/antideficiency.html) for more information regarding the Antideficiency Act and reporting requirements.

GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violation(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
GAO-ADA-17-14	Army 16-01	Department of the Army (Army)	Operation and Maintenance, Army (OMA)	June 19, 2017	FYs 2009-2014	\$1,431,529.16	31 U.S.C. § 1341 (a)(1)(A)	The Army, through the Department of Defense (DOD), reported that it violated the Antideficiency Act (ADA) at its Office of the Deputy Chief of Staff, G-1 Manpower and Personnel Integration (MANPRINT) office, when it obligated OMA funds instead of Research, Development, Test and Evaluation (RDTE) funds. The Army reported that it developed the MANPRINT Enterprise Tracker Analyzer (META) system without it being certified by the Investment Review Board and approved by the Defense Business System Management Committee prior to	The Army reported that two individuals were found responsible for the violation. The Army reported one individual is no longer employed by the government, and therefore discipline was not pursued. The Army reported that the Deputy Administrative Assistant to the Secretary of the Army issued a memorandum of counseling to the other responsible individual. The Army also reported that it determined that there was no willful or knowing intent on the part of the responsible individuals to violate the ADA.

Source: Unaudited information GAO extracted from agency Antideficiency Act reports; for further information about a specific report, please contact the relevant agency.

								<p>obligation of funds as required by 10 U.S.C. § 2222. The Army reported that it was able to use RDTE funds to correct the ADA violations for FYs 2010 – 2014. The Army reported that the funds required to correct the FY 2009 violation have been cancelled, which consequently resulted in an uncorrectable violation of the ADA.</p>	<p>To prevent a recurrence of this type of violation, Army reported that the Army G-1 Senior Leader Review Board (SLRB) has been leveraged to involve more stakeholders in the contract oversight and approval process, reviews of performance work statements, requests for service contract approval, and independent government cost estimates. The Army reported that the SLRB members include the Strategic Integration Office in the Office of the Assistant Secretary of the Army, the Management Support Office in the Office of the Deputy Chief of Staff, the Technology and Business Architecture Integration Office, and the legal and contracting offices.</p>
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Source: Unaudited information GAO extracted from agency Antideficiency Act reports; for further information about a specific report, please contact the relevant agency.

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GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violation(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
GAO-ADA-17-15	Army 16-03	Department of the Army (Army)	Operation and Maintenance, Army (OMA)	June 19, 2017	July 21, 2009	\$938,998.00	31 U.S.C. § 1341 (a)(1)(A)	The Army, through the Department of Defense (DOD), reported that it violated the Antideficiency Act (ADA) when it improperly obligated OMA funds for a military construction project for the removal of the perimeter fence and another such project for the construction of 41 helicopter concrete pads at Longhorn Airfield at the U.S. Army Garrison, Fort Hood, Texas. The construction projects provided a single capability for parking Army aviation assets but were separately costed and funded. The Army reported that it should have funded the project as a single construction	The Army reported that it identified the individual responsible for the violation, and the individual received a written reprimand. The Army also reported that it determined that there was no willful or knowing intent on the part of the responsible individual to violate the ADA. To prevent a recurrence of this type of violation, the Army reported that, in January 2015, the Army Installation Management Command updated the Garrison Commander Delegation of Administrative Control of Funds

Source: Unaudited information GAO extracted from agency Antideficiency Act reports; for further information about a specific report, please contact the relevant agency.

								<p>project instead, because the removal of the perimeter fence was a necessary precursor to the construction of the helicopter concrete pads. Because the projects together exceeded the \$750,000 threshold set by 10 U.S.C. § 2805 for the use of OMA funds and thus should have been corrected with Unspecified Minor Military Construction funds, which were unavailable, the Army incurred an uncorrectable ADA violation.</p>	<p>Authority Memoranda. The Army also reported that the requirements direct the garrison commanders to ensure that their management personnel receive fiscal law training every three years, complete annual ethics training, and become familiar with provisions of DOD Financial Management Regulation Volume 14, Chapter 2, "Anti Deficiency Act Violations." In addition, the Army reported that, in August 2015, the Installation Management Command published a periodical for senior commanders that discussed construction classification issues that can lead to ADA violations.</p>
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Source: Unaudited information GAO extracted from agency Antideficiency Act reports; for further information about a specific report, please contact the relevant agency.

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GAO No.	Agency No.	Agency	Account(s)	Date Reported to GAO	Date(s) of Violation(s)	Amount Reported	Type of Violation	Description	Remedial Action Taken
GAO-ADA-17-16	None Reported	Department of Agriculture (USDA)	None Reported	September 26, 2017	FYs 1990 – 2006; 2008 – 2009	None Reported	None Reported	USDA reported that it violated the Antideficiency Act (ADA) multiple times during FYs 1990 – 2006 and FYs 2008 – 2009 resulting from employment of non-citizens by the Forest Service. USDA further reported that it did not find such a violation during FYs 2010 – 2016, and USDA did not provide information for FY 2007.	USDA reported that there was no willful or knowing intent on the part of the responsible officials or employees to violate the ADA. USDA also reported that internal control weaknesses that contributed to the violations have been sufficiently addressed to prevent recurrence of the violations.

Source: Unaudited information GAO extracted from agency Antideficiency Act reports; for further information about a specific report, please contact the relevant agency.